



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Paralegal IV - Generalist

Job Code Title
Paralegal Legal Assistant IV

Pay Band
05

Job Code Number
232115

Director's Office
Legal Services Office
Litigation Unit

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the department and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution.

Job Responsibilities

The Paralegal Generalist provides independent paralegal work involving statutory and case law research, legal analysis, and pre-trial/hearing preparation and participates in legal proceedings as member of a team that may consist of attorneys and other paralegals, expert witnesses, and clients. The incumbent also assists in bankruptcy investigations and examinations and assists in preparing for hearings. The position reports to Litigation Unit Management Officer and does not supervise other staff.

• **Litigation Support 50%**

1. Reviews incoming case information to prioritize workload and ensure conformance with statutory timelines. Reads legal documents to determine deadlines and ensures the department responds within the time frames specified. Tracks cases to shift priorities based on relative importance of the case and on timelines for all cases.
2. Identifies and organizes legal issues, develops theories of cases, and determines the information necessary to support each theory through in-depth analysis and research of various sources. Develops efficient research plans including preliminary, advanced secondary, and primary sources.
3. Researches and analyzes various manual and electronic sources of information such as federal and state statutes, court decisions, codes, rules, regulations, legislative histories, and other public records. Researches historical facts, legislative intent, case law, and relevant information from other agencies. Determines the relevance of information gathered.

4. Summarizes research results including sources, findings, cross-references, citations, and other relevant components and compiles and composes appropriate legal documents. Determines the relative usefulness of information. Organizes large amounts of information to provide legal memoranda to attorneys regarding facts, legal issues, applicable rules, analyses, and conclusions as requested. May draft interpretations and parts of opinions for attorneys.
5. Evaluates the adequacy of the case file documentation, the potential for dispute, and discusses with the attorney whether the actions taken are defensible and warrant further action through the legal process. Determines if further research is needed and gathers the additional information.
6. Drafts legal pleadings, reports, correspondence, and other documents for hearings or examinations. Ensures documents comply with formatting and style requirements and filing deadlines are met.
7. Drafts discovery documents such as interrogatories and requests for production. Determines relevant information necessary to establish key facts and the questions that will obtain these facts from the debtor. Responds to discovery requests by gathering requested documents and identifying factual information from the case to provide knowledgeable and accurate responses. Confidential work product must be distinguished from discoverable information.
8. Prepares exhibits and other documents for hearings by evaluating the adequacy of the case file documentation, organizing the products of discovery, evaluating the impact on the agency's position, and compiling the information into trial notebooks. May consult with the attorney to determine whether the actions taken are defensible and warrant further action through the legal process.
9. Prepares witnesses for hearing by going over exhibits and potential questions with the witness. This includes being called as a witness in bankruptcy proceedings for the department and bankruptcy trustees.

- **Bankruptcy Support 40%**

1. Reviews bankruptcy claims to determine if the department is a party by conducting computer research to determine if there is a tax debt owed. This research involves multiple databases and may require cross-referencing information obtained from sources outside of the department to locate records of unreported income subject to taxation, as well as working extensively in the department's integrated tax system (GenTax) on bankruptcy accounts.
2. Determines the classification of the debt status such as secured, priority, or non-priority to prepare the appropriate claim based on information such as the bankruptcy code, when the return was due, and if there are assets to attach.
3. Works with the attorney and the other bankruptcy paralegals to determine the approach to collection efforts and how to present information on the state's claim at hearing or examination. Analyzes information and prepares spreadsheets to detail amounts owed (taxes, penalties, fees, etc.) and assets.
4. Prepares and files proofs of claim with the court to detail the debt owed to the state by determining the amount owed and completing the form. As information changes, prepares amended claims or withdrawals. Prepares and files the appropriate documents electronically in the United States Bankruptcy Court's Pacer system. Scans documents and attaches them to an electronic database for reference.
5. Reviews schedules and plans filed by debtors to ensure assets are accurately reported. Investigates assets through the Internet, the Secretary of State's office, and other sources. Looks for signs of hidden assets or deliberate attempts to avoid taxes. Maintains bankruptcy files and dockets as necessary in Amicus.
6. Prepares the bankruptcy files electronically in the legal case management system and in hard file for submission to the department's bankruptcy agent for approval and signature.
7. Investigates and sets up cases per the bankruptcy trustee's request for refund turnovers. Prepares and approves refunds to be sent to the trustee on behalf of the bankruptcy estate.

- **Administrative Responsibilities 5%**

1. Reviews and verifies technical and legal documents including warrants, liens, fiscal reports, and others to ensure accuracy and completeness. Identifies and resolves basic errors and omissions. Refers significant issues to originators for resolution. Coordinates with clerical staff for typesetting, mailing, and data entry to ensure timely submissions and releases. Prepares department stipulations using the proper terminology for settlement of legal matters.
2. Assists in the management of large cases. Researches information from a variety of sources and summarizes it for use by attorneys and other paralegals.
3. Manages the Indian law records. Maintains the records of state and tribal agreements and any other tribal information that comes into the department by scanning documents, formatting documents, and organizing files.
4. Conducts training for department staff as required.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a paralegal investigator, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal and interpersonal communication; customer service; conflict resolution; research; compiling, analyzing, and organizing data from multiple sources; understanding written information; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of federal and Montana Rules of Civil Procedure, administrative and court rules, and local or federal bankruptcy rules; legal and technical research using a wide range of databases; administrative and court rules, procedures, and operations; and codes for the federal, state, and administrative court systems.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year degree in paralegal studies and three years of job-related work experience.
 - Work experience should be made up of specialized experience in a designated legal area (bankruptcy, disclosure, dispute resolution, rules and policies). GenTax experience is desirable.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.

- Teamwork: Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. Work hours may exceed 40 hours per week from time to time. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: C.A. Daw, Chief Legal Counsel Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____